Military Police Complaints Commission

2012-13

Departmental Performance Report

The Honourable Robert Nicholson
Minister of National Defence

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Chairperson's Message

I am pleased to present the Military Police Complaints Commission (the Commission) *2012-13 Departmental Performance Report*.

The Commission was established by the Government of Canada to provide independent civilian oversight of the Canadian Forces (CF) Military Police (MP), effective December 1, 1999. Its mandate is to review and investigate complaints concerning MP conduct and to investigate allegations of interference in MP investigations. The Commission reports its findings and makes recommendations directly to the MP and National Defence leadership in support of greater public accountability of both the MP and the chain of command in relation to MP investigations.

The Commission successfully delivered on the three priorities identified in its *2012-13 Report on Plans and Priorities* (RPP): two related to improving the effectiveness and efficiency of the Complaints Resolution Program and one related to improving governance in support of the Internal Services. The three priorities support the Commission's strategic outcome which states: conduct complaints against the Military Police and interference complaints by the Military Police are resolved in a fair and timely manner and recommendations made are implemented by the Department of National Defence and/or the Canadian Forces.

In addition to the successful delivery of its priorities, the Commission oversaw four major activities: the Fynes Public Interest Hearing (PIH) of which final submissions were heard on January 9, 2013, the Second Independent Review of the *National Defence Act* (NDA) (C-25), Bill C-15 – *Strengthening Military Justice in the Defence of Canada Act* and a multi-jurisdictional conduct complaint which the Commission will continue to review and investigate.

The Commission sustained its Outreach Program, clarifying its mandate and complaints processes to its stakeholders which includes, the MP members across Canada, senior officers in the Canadian Armed Forces (CAF), the MP Academy in Borden, Ontario, CAF members on Canadian Force Bases, Family Resource Centres, law schools and other communities.

The 2012-13 fiscal year was another exceptional year for the Commission and this report can only summarize the significant level of effort and dedication of the Commission's staff towards achieving results. I also benefited from the support and expertise of the Commission Members.

The Commission strives toward ensuring quality military policing and maintaining the confidence and support of those the MP serve, and as such, remains dedicated to productive collaboration with the Canadian Forces Provost Marshal, the Deputy Commander Canadian Forces Military Police Group/Professional Standards, as well as other senior MP professionals, the MP community, including its partners and stakeholders.

Glenn M. Stannard, O.O.M.
Chairperson

Section I: Organizational Overview

Raison d'être

On behalf of all Canadians, the Military Police Complaints Commission exists to provide greater public accountability by the military police and the chain of command in relation to military police activities. The Commission derives its mandate from Part IV of Canada's *National Defence Act* (NDA).

Responsibilities

The Military Police Complaints Commission's (Commission) mandate is to:

- review and investigate complaints concerning military police (MP) conduct; and,
- investigate allegations of interference in MP investigations.

The Commission's mission is to promote and ensure the highest standards of conduct of MP in the performance of policing duties and to discourage interference in any MP investigation.

The Commission fulfills its mandate and mission by exercising the following responsibilities:

- monitoring investigations by the Canadian Forces Provost Marshal (CFPM) of MP conduct complaints;
- reviewing the disposition of those complaints at the request of the complainant;
- investigating interference complaints; and,
- conducting public interest investigations and hearings.

In fulfilling its independent civilian oversight responsibilities, the Commission has a crucially important working relationship with the CFPM and the Deputy Commander Canadian Forces Military Police Group/Professional Standards (DComd CF MP Gp/PS). On April 1, 2011, the CFPM assumed full command of all MP members who are directly involved in policing. The CFPM also assigns MP elements to other supported commanders under operational command.

The DComd CF MP Gp/PS manages public complaint and internal MP misconduct investigations and ensures adherence to the *Military Police Professional Code of Conduct*.

Fostering a mutually respectful working relationship between the Commission, the CFPM and DComd CF MP Gp/PS facilitates the conduct of complaint investigations and the likelihood that recommendations will be accepted and implemented.

For more information on the Commission, please see the About Us webpage.

Strategic Outcome and Program Alignment Architecture

Strategic Outcome

Conduct complaints against the Military Police and interference complaints by the Military Police are resolved in a fair and timely manner and recommendations made are implemented by the Department of National Defence and/or the Canadian Forces.

Programs

- Complaints Resolution
- Internal Services

Organizational Priorities

Priority	Type[1]	Strategic Outcome and/or Programs
Improving the effectiveness and efficiency of the complaints resolution process	Ongoing	Complaints Resolution
Summary of Progress		
• The priority was met and the Commission continues to identify opportunities to ensure the handling of complaints resolution are efficient and effective. • The Commission continues to refine the planning and conduct of its investigations resulting in meaningful findings and recommendations to better the MP organisation.		

[1] Type is defined as follows: **previously committed to**—committed to in the first or second fiscal year prior to the subject year of the report; **ongoing**—committed to at least three fiscal years prior to the subject year of the report; and **new**—newly committed to in the reporting year of the RPP or DPR. If another type that is specific to the department is introduced, an explanation of its meaning must be provided.

Priority	Type	Strategic Outcome and/or Programs
Resolution of complaints in a timelier manner and provision of meaningful recommendations	Ongoing	Complaints Resolution
Summary of Progress		
• The priority was met and the Commission continues to implement opportunities to ensure timely resolution of complaints. • The issuance of recommendations accepted by the CFPM, DND and/or Canadian Armed Forces (CAF) have been monitored by the Commission to ensure they are being implemented.		

Priority	Type	Strategic Outcome and/or Programs
Improving Governance	Ongoing	Internal Services
Summary of Progress		
• The priority was met and provides fundamental support to the complaint resolution (Program) in achieving the Commission's Strategic Outcome.		

Risk Analysis

Risk	Risk Response Strategy	Link to Program Alignment Architecture	Link to Organizational Priorities
Operational Demands	• The Commission has seen an increase in the complexity, size and number of cases. • The Commission has implemented a strong monitoring and reporting program to ensure the files are handled efficiently. • The Commission conducted a review of procedures and ongoing training to personnel involved in the handling and conducting of investigations.	Complaints Resolution Internal Services	Improving the effectiveness and efficiency of the complaints resolution process Resolution of complaints in a timelier manner and provision of meaningful recommendations

Financial Resources	• The Commission has faced increased financial pressures. • The Commission underwent a review of its budget allocations to address the increased financial pressures. • The Commission put forth a business case to increase its reference levels, as part of the adjustment and realignment of its current structure and operational needs. • The Commission identified a source of funds and is waiting for the formal transfer of funds. If successful, the Commission will be able to address gaps in program and service areas, such as, addressing increased workloads, thereby, increasing efficiencies.	Complaints Resolution Internal Services	Improving the effectiveness and efficiency of the complaints resolution process Resolution of complaints in a timelier manner and provision of meaningful recommendations Improving Governance
Legislative Initiatives	• The Commission was involved in the second independent review of the NDA and Bill C-15 – *Strengthening Military Justice in the Defence of Canada Act.* • The Commission submitted and put forth its position as it related to several proposed changes. • Legislative initiatives have and will continue to have a direct impact on the processes by which the Commission conducts and oversees future complaints of the CAF MP. • The Commission will continue to monitor the results of the proposed legislative changes.	Complaints Resolution	Improving the effectiveness and efficiency of the complaints resolution process Resolution of complaints in a timelier manner and provision of meaningful recommendations
Human Resources	• The Commission continues to find opportunities to make staffing more efficient and less costly. • More personnel were willing to receive training in staffing processes, including having direct access to databases providing them the opportunity to increase the knowledge, openness and transparency in the staffing	Complaints Resolution Internal Services	Improving the effectiveness and efficiency of the complaints resolution process Resolution of complaints in a timelier manner and provision of meaningful recommendations

	process.		Improving Governance
Collaboration	• The Commission continues to foster relationships with its stakeholders.	Complaints Resolution Internal Services	Improving the effectiveness and efficiency of the complaints resolution process Resolution of complaints in a timelier manner and provision of meaningful recommendations
Mandatory Contracting / Procurement	• The Commission has undertaken a series of management reviews, audits and policy consultations. • The reviews, audits and policy consultations have impacted the efficiencies of managing financial resources, especially in the area of procurement and contracting. • The Commission staff undertook a series of training and identified opportunities to increase efficiencies in managing financial resources. These activities are linked to the Core Control Audit – Management Action Plan.	Complaints Resolution Internal Services	Improving the effectiveness and efficiency of the complaints resolution process Resolution of complaints in a timelier manner and provision of meaningful recommendations Improving Governance

In addition to the risk identification and strategies in the Commission's *2012-13 Report on Plans and Priorities* (RPP) and the results as reported in this section of the Departmental Performance Report (DPR) above, the following is an overview of the risks in a larger context.

One risk pertained to the legislative initiatives namely, Bill C-15 and the second independent review of the NDA. In relation to Bill C-15, the Commission raised concerns regarding a specific provision in the Bill (which has now become law) as it relates to the relationship between the Vice Chief of Defence Staff and the CFPM. The Commission's concern focused on the police independence aspect. The second independent review was another important opportunity to improve and enhance civilian oversight of the MP. The risk is that certain recommendations for improvement were not advanced by the review authority leaving it to the Commission to raise them at subsequent stages.

The other major risk, as identified above, is the increased levels of accountabilities in the Government including compliance to changes in policies and with it, an increased number of reporting requirements under strict deadlines. Procurement, contracting and internal controls are

some areas of change in processes which were considered as a risk which did impact the timing and delivery of the Commission's programs, services and products at the outset.

To mitigate these risks, the Commission was required to develop a two-prong strategy: identify and streamline more efficient ways of delivering internal services to the program areas and service lines to support Complaints Resolutions; and, for Complaints Resolution to ensure timely resources to support their activities in order to meet the Commission's strategic outcome, its mandates and services to Canadians, MP members, clients and stakeholders. Some of the risks are ongoing and others are short-term. The Commission, as a micro-agency with limited resources, continues to strive to find creative and innovative ways to address and mitigate risks, whether ongoing or new.

Summary of Performance

Financial Resources – Total Departmental ($ millions)

Total Budgetary Expenditures (Main Estimates) 2012–13	Planned Spending 2012–13	Total Authorities (available for use) 2012–13	Actual Spending (authorities used) 2012–13	Difference (Planned vs. Actual Spending)
4.6	4.6	8.8	5.3	3.5

Human Resources (Full-Time Equivalents – FTEs)

Planned 2012–13	Actual 2012–13	Difference 2012–13
22	21	1

Performance Summary Table for Strategic Outcome and Programs ($ millions)

Strategic Outcome: Conduct complaints against the Military Police and interference complaints by the Military Police are resolved in a fair and timely manner and recommendations made are implemented by the Department of National Defence and/or the Canadian Forces.

Program	Total Budgetary Expenditures (Main Estimates 2012–13)	Planned Spending			Total Authorities (available for use) 2012–13	Actual Spending (authorities used)			Alignment to Government of Canada Outcomes
		2012–13	2013–14	2014–15		2012–13[2]	2011–12	2010–11	
Complaints Resolution	3.2	3.2	4.2	2.1	7.3	3.1	2.7	2.3	Safe and Secure Canada
Strategic Outcome Sub-Total	3.2	3.2	4.2	2.1	7.3	3.1	2.7	2.3	

[2] In order to align with departmental authorities by Program, as presented in Vol. II of the *Public Accounts*, services provided without charge amounts for employer's contribution to employee insurance plans, such as the Public Service Health Care Plan and the Public Service Dental Plan provided by the Treasury Board of Canada Secretariat, accommodations provided by Public Works and Government Services Canada, Workers' compensation provided by Human Resources and Skills Development Canada and legal services provided by the Department of Justice are not to be included in this figure. This information is presented in Departmental Financial Statements only.

Performance Summary Table for Internal Services ($ millions)

Internal Services	Total Budgetary Expenditures (Main Estimates 2012–13)	Planned Spending			Total Authorities (available for use) 2012–13	Actual Spending (authorities used)		
		2012–13	2013–14	2014–15		2012–13	2011–12	2010–11
	1.4	1.4	1.4	1.4	1.5	2.2	2.2	2.1
Sub-Total	1.4	1.4	1.4	1.4	1.5	2.2	2.2	2.1

Total Performance Summary Table ($ millions)

Strategic Outcome and Internal Services	Total Budgetary Expenditures (Main Estimates 2012–13)	Planned Spending			Total Authorities (available for use) 2012–13	Actual Spending (authorities used)		
		2012–13	2013–14	2014–15		2012–13	2011–12	2010–11
	4.6	4.6	5.6	3.5	8.8	5.3	4.9	4.4
Total	4.6	4.6	5.6	3.5	8.8	5.3	4.9	4.4

The ongoing funding remained the same from FY 2012-13 to FY 2014-15 at $3.5M.

In FY 2010-11 to FY 2013-14, the funding was increased due to the Afghanistan Public Interest Hearing (PIH), Fynes PIH and the multi-jurisdictional conduct review complaint (complaint review). See below for details.

The difference between the Total Planned Spending and Total Actual Spending is due to in-year funding and spending increases related to the Fynes PIH and the complaint review.

The Internal Services ongoing funding remained the same from FY 2012-13 to FY 2014-15 at $1.4M. Actual Spending remained consistently the same from year to year.

The difference between the Internal Services FY 2012-13 Planned Spending and FY 2012-13 Actual Spending is due to the total salaries being reported in FY 2012-13 under Internal Services.

The Complaints Resolution ongoing funding remained the same from FY 2012-13 to FY 2014-15 at $2.1M.

Actual Spending remained consistent for the Complaints Resolution with a slight difference as the number of complaints received varies and the Commission cannot predict the size or number of complaints received in a year. See the Commission's Annual Reports for more information.

In FY 2012-13, the additional amount of $1.1M was allocated to the Commission for the Fynes PIH and the complaint review.

In FY 2013-14, the additional amount of $2.2M was allocated to the Commission for the Fynes PIH and the complaint review.

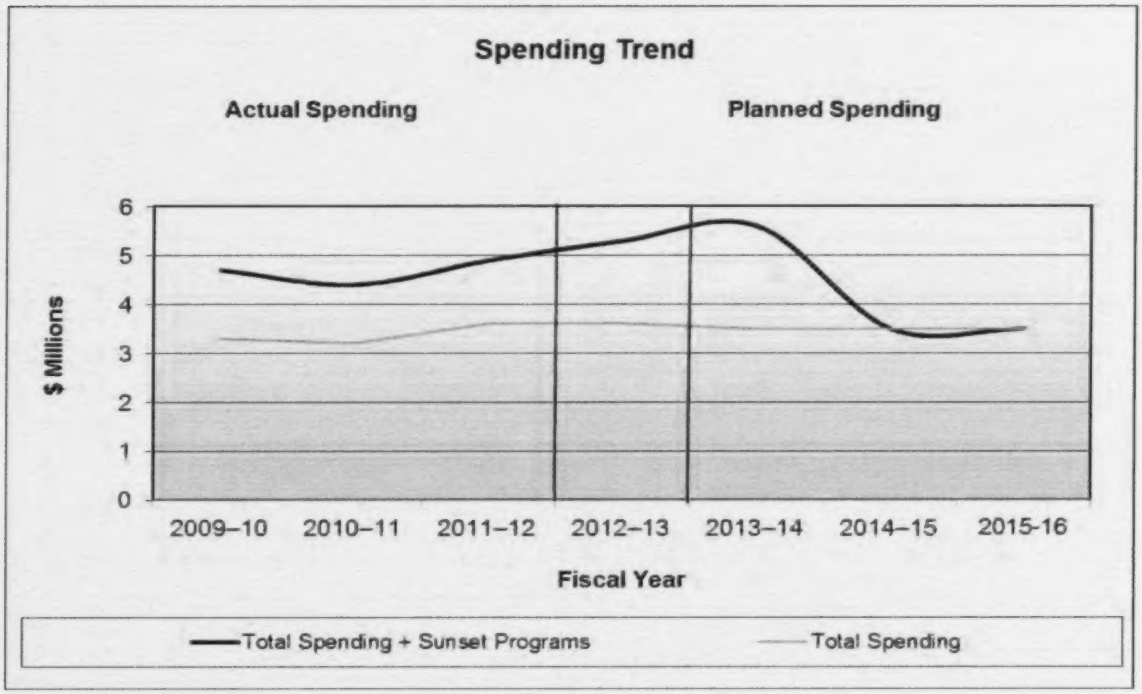
The additional funding continues to be allocated to the Complaints Resolution budget, although the Fynes PIH and the complaint review are accounted for in separate budgets.

In FY 2014-15, the Planned Spending for the Fynes PIH and the complaint review are scheduled to end FY 2013-14 though, this is dependent on whether the Final Reports are concluded.

From FY 2010-11 to FY 2013-14, the funding variances are due to the Afghanistan PIH, Fynes PIH and the complaint review. The Afghanistan PIH concluded in FY 2012-13 and the Fynes PIH and complaint review will continue until such time as the Final Reports are completed. Annually, the Commission reprofiles funds into the next year to support the remaining phases of the PIH and this complaint review. Once completed, the remaining funds will be returned, which is scheduled in FY 2014-15.

Expenditure Profile

Departmental Spending Trend ($ millions)



The Commission's reference level is $3.5M ongoing. In the 2012-13 fiscal year, the Commission sought and received additional funding to assist with the Fynes PIH and special funding for a multi-jurisdictional conduct complaint review. The majority of the additional funding has been allocated to the Complaints Resolution budget, although, accounted for separately as the funds are limited to the Fynes PIH and the multi-jurisdictional conduct complaint review.

Estimates by Vote

For information on the Commission's organizational Votes and/or statutory expenditures, please see the *Public Accounts of Canada 2013 (Volume II)*. An electronic version of the *Public Accounts 2013* is available on the Public Works and Government Services Canada website.

Strategic Environmental Assessment

During 2012–13 the Commission monitored its activities against the *Cabinet Directive on the Environmental Assessment of Policy, Plan and Program Proposals*. The Commission did not have any reports concerning this directive.

Section II: Analysis of Programs by Strategic Outcome

Strategic Outcome

Conduct complaints against the Military Police and interference complaints by the Military Police are resolved in a fair and timely manner and recommendations made are implemented by the Department of National Defence and/or the Canadian Forces.

Programs

This section of the *Departmental Performance Report* (DPR) must be read in conjunction with the 2012 Commission's Annual Report for more information about the activities, operating context and accomplishments of the Commission, beyond what is reported in the DPR. Where possible, the Commission avoids duplicating information already contained in the Annual Report and other documents, including its website.

Please visit the Commission's website for additional information on other publications and reports.

Complaints Resolution

This program aims to successfully resolve complaints about the conduct of the Military Police (MP) members as well as complaints of interference with MP investigations by overseeing and reviewing all complaints received. This program is necessary to help the MP to be as effective and as professional as possible in their policing duties or functions.

Financial Resources – Complaints Resolution ($ millions)

Total Budgetary Expenditures (Main Estimates) 2012–13	Planned Spending 2012–13	Total Authorities (available for use) 2012–13	Actual Spending (authorities used) 2012–13	Difference 2012–13
3.2	3.2	7.3	3.2	5.1

Human Resources (Full-Time Equivalents – FTEs) – Complaints Resolution

Planned 2012–13	Actual 2012–13	Difference 2012–13
10	10	0

Performance Results - Complaints Resolution

Expected Results	Performance Indicators	Targets	Actual Results
Recommendations resulting from investigations of conduct or interference complaints are accepted by the DND and/or the CAF	% of recommendations accepted	70%	91%
Investigations of conduct or interference complaints are resolved within targeted timeframe as established by the Commission Chairperson	% resolved within adjusted timeframes established by the Commission Chairperson	70%	100%
Individual members receive remedial measures and/or improvements were made to MP policies and practices pursuant to investigations of conduct or interference complaints	% of recommendations implemented	70%	45%*
Presentation given on the mandate, role and responsibilities of the Commission	Number of presentations given	10	13

*It should be noted that the Commission is waiting for many of the new MP Orders which should be received soon. The new Orders take time to produce and finalise.

Performance Analysis and Lessons Learned

Complaints Resolution

The Commission has no control over the number, the complexity, the timing or advance notice of the complaints it receives, yet it must be in a position to efficiently and effectively handle all phases of the complaints process. This year, the Commission met its targets in terms of established timeframes for individual cases. With weekly case monitoring meetings, the Commission provides complaints resolution staff an opportunity to stay current with evolving trends, risks, timelines and identification of mitigation strategies for scheduling, to ensure the critical path outlining the performance indicators and results are met.

Based on the lessons learned, it is not always possible to adhere to the critical path due to a variety of factors beyond the Commission's control, such as, witness availability and the complexity of investigations, etc. Program delivery is consistently and increasingly challenged by the complexity of the matters coming before the Commission and by delays in process, due to challenges with the volume of disclosure, access to key documents and witnesses and Federal Court challenges.

Recommendations resulting from an investigation of a conduct or an interference complaint which are accepted by the DND and/or the CAF provide improvement to MP practices. The combination of these targets was met. The Commission further monitors the implementation of its recommendations, contributing towards a greater public accountability by the MP and the chain of command in relation to MP investigations.

The Commission continues to accumulate and strengthen its operational experience, specifically through collaboration with its partners and stakeholders. The Outreach Program remains a key element in stakeholder engagement initiatives. Outreach activities to the MP community at CAF bases, as well as through specific courses at the MP Academy, provide real opportunities to increase transparency and enhance the Commission's understanding of the many demands on MP members. Following each session, the Commission incorporates valuable feedback into its program, which further strengthens its approach to conduct and interference complaint investigations.

Internal Services

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; Acquisition Services; Travel and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Financial Resources – Internal Services ($ millions)

Total Budgetary Expenditures (Main Estimates) 2012–13	Planned Spending 2012–13	Total Authorities (available for use) 2012–13	Actual Spending (authorities used) 2012–13	Difference 2012–13
1.4	1.4	1.5	2.2	(0.7)

Human Resources (Full-Time Equivalents – FTEs) – Internal Services

Planned 2012–13	Actual 2012–13	Difference 2012–13
12	11	1

Performance Results – Internal Services

Expected Results	Performance Indicators	Targets	Actual Results
Conduct Management Reviews	Management Reviews	2 per year	Met
Conduct a series of reviews of the Commission's Accountability Framework to ensure continued alignment with any new legislative, regulatory and central agency policy requirements	2 reviews undertaken	2 per year	Met

Performance Analysis and Lessons Learned

Internal Services

Due to the flat organizational structure, the Commission continues to evaluate and prioritize how best to apply its resources to ensure compliance with the accountability framework, established by central agency requirements i.e. *Management Accountability Framework* (MAF), *Directive on Internal Support Services*, *Policy on Internal Controls*, etc. The Commission strives to keep the framework relevant with the changing environment by conducting management reviews and using the results to update the internal governance. This year, the Commission met both targets in conducting management reviews in key areas of responsibilities and further updated the internal Commission frameworks accordingly.

The Commission is a micro-agency yet central agencies demand the same level of accountability and compliance from it as they do of the large departments that have the capacity and resources to meet the central agency requirements. Even though this impacts the overhead costs of the Commission staff, the lessons learned provide limited opportunities for more efficient and cost-effective ways to plan, coordinate, report and implement requirements with the already limited number of resources and capacity.

Section III: Supplementary Information

Financial Statements Highlights

Condensed Statement of Operations and Departmental Net Financial Position

Military Police Complaints Commission Condensed Statement of Operations and Departmental Net Financial Position (Unaudited) For the Year Ended March 31, 2013 ($ thousands)					
	2012–13 Planned Results*	2012–13 Actual	2011–12 Actual	$ Change (2012–13 Planned vs. Actual)	$ Change (2012–13 Actual vs. 2011-12 Actual)
Total expenses	4,718	5,371	4,967	654	(404)
Total revenues	0.0	0.0	0.0	0.0	0.0
Net cost of operations before government funding and transfers	4,718	5,371	4,967	654	(404)
Departmental net financial position	316	119	146	(197)	27

*Please refer to the financial statements for further detail.

Condensed Statement of Financial Position

Military Police Complaints Commission Condensed Statement of Financial Position (Unaudited) As at March 31, 2013 ($ thousands)			
	2012–13	2011–12	$ Change
Total net liabilities	446	1,023	577
Total net financial assets	256	756	500
Departmental net debt	190	267	77
Total non-financial assets	71	121	50
Departmental net financial position	119	146	27

The departmental net debt has decreased by $77K between 2011-12 and 2012-13. Payments prior to year-end greatly increased in 2012-13 resulting in a reduction of accounts payable of almost $482K. This resulted in a reduction of the amount due from the Consolidated Revenue Fund of $451K for an overall net reduction in net debt of $31K.

Employee future benefits are being gradually paid out and this resulted in a further reduction of net debt of $101K. However, liabilities for vacation pay increased and also increased net debt by $6K. Net debt was also increased by a reduction in accounts receivable and advances of almost $49K. The overall impact of these changes is a reduction in net debt of $77K.

Financial Statements

The financial highlights presented within this DPR are intended to serve as a general overview of the Commission's financial position and operations. The Commission's financial statements can be found on its website.

Core Control Audit – Management Action Plan

Supplementary Information Tables

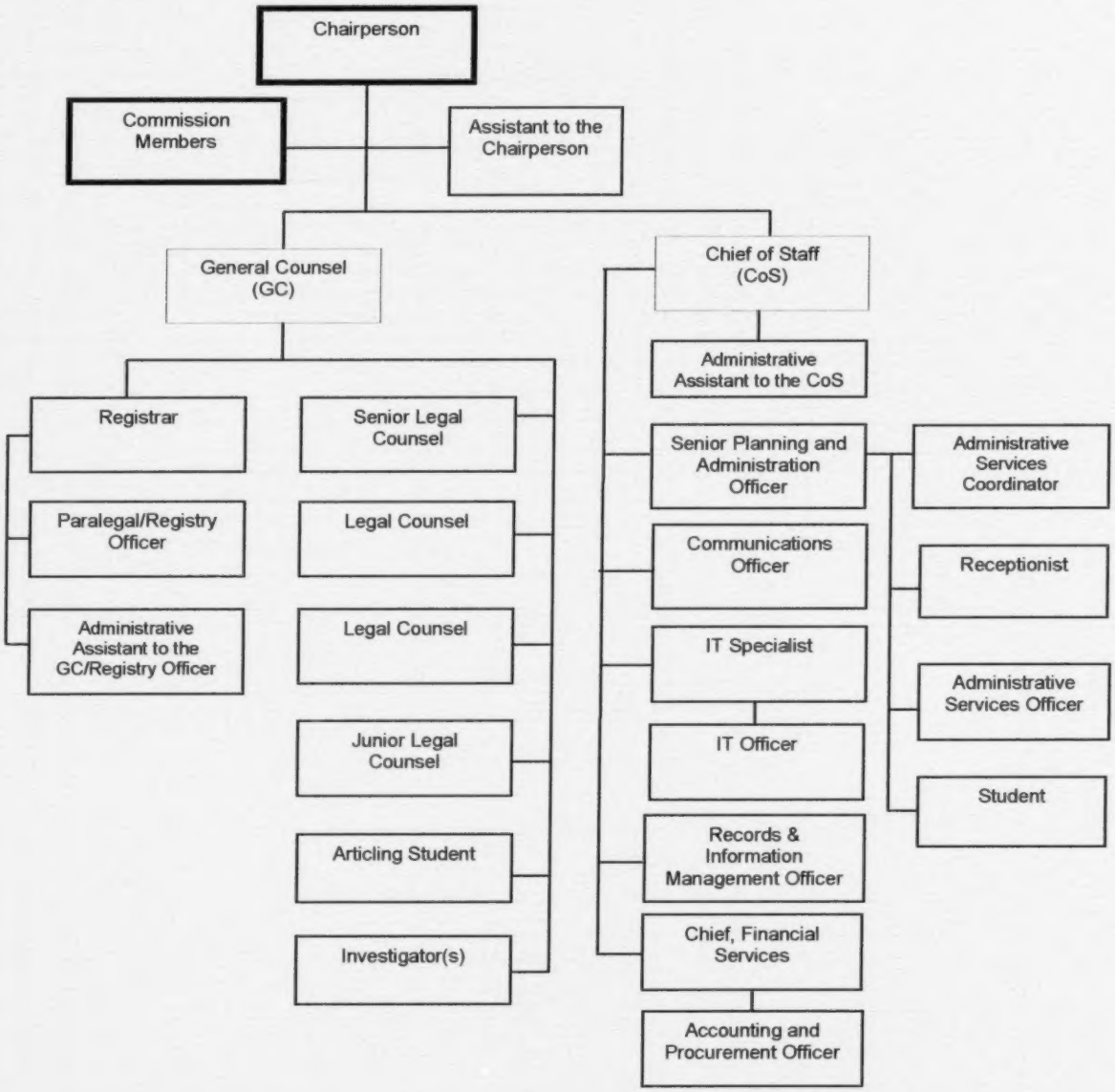
- Greening Government Operations

Tax Expenditures and Evaluations Report

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance publishes cost estimates and projections for these measures annually in the *Tax Expenditures and Evaluations* publication. The tax measures presented in the *Tax Expenditures and Evaluations* publication are the sole responsibility of the Minister of Finance.

Section IV: Other Items of Interest

Organizational Chart



Organizational Contact Information

How to reach the Commission

- Call our information line:
  613-947-5625 or toll free at 1-800-632-0566

- Send us a fax:
  613-947-5713 or toll free at 1-877-947-5713

- Send us a letter:
  Military Police Complaints Commission
  270 Albert Street, 10th Floor
  Ottawa, ON K1P 5G8

- Visit us at the above address for a private consultation – appointments are recommended

- Send us an email:
  commission@mpcc-cppm.gc.ca

- Visit our website:
  mpcc-cppm.gc.ca

- Media inquiries:
  613-944-9349 or media@mpcc-cppm.gc.ca

Endnotes

i. **Treasury Board of Canada Secretariat**, http://www.tbs-sct.gc.ca/tbs-sct/index-eng.asp
ii. ***Cabinet Directive on the Environmental Assessment of Policy, Plan and Program Proposals***, http://www.ceaa.gc.ca/default.asp?lang=En&n=B3186435-1
iii. **Core Control Audit – Management Action Plan**, http://www.mpcc-cppm.gc.ca/05/1300/1300-eng.aspx
iv. ***Public Accounts of Canada 2013***, http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2012/index-eng.html
v. **Military Police Complaints Commission**, ***Annual Report 2012 – Advancing Oversight***, http://www.mpcc-cppm.gc.ca/01/300/3000/2012/index-eng.aspx
vi. ***Management Accountability Framework*** **(MAF)**, http://www.tbs-sct.gc.ca/maf-crg/index-eng.asp
vii. ***Directive on Internal Support Services***, http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=25594
viii. ***Policy on Internal Controls***, http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=15258
ix. ***Tax Expenditures and Evaluations***, http://www.fin.gc.ca/purl/taxexp-eng.asp
x. **Military Police Complaints Commission**, www.mpcc-cppm.gc.ca